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No. 1] NEW DELHI, SATURDAY, JANUARY 6, 1951

NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 3rd January 1951 :—

S. No	No. and Date	Issued by	Subject
	S. R. O. 1105, dated the 26th December 1950.	Ministry of Industry and Supply.	Newsprint Control Order, 1951.
2	S. R. O. 1138, dated the 28th December 1950.	Ministry of Agriculture.	Prohibition of carrying sugar produced by vacuum pan process by rail, road or water except under specified permit.
3	S. R. O. 1139, dated the 29th December 1950.	Ditto.	Fixation of minimum price to be paid by the Bikaner Industrial Corporation Ltd.
	S. R. O. 1140, dated the 29th December 1950.	Ditto.	Fixation of ex-factory price of crystal sugar produced by the Bikaner Industrial Corporation Ltd.
4	S. R. O. 1141, dated the 29th December 1950.	Ministry of Industry and Supply.	Prohibition of sale of cotton in Madhya Pradesh except persons specified.
	S. R. O. 1142, dated the 29th December 1950.	Ditto.	Cancellation of all contracts for the sale or purchase of cotton grown in Madhya Pradesh except persons specified.
	S. R. O. 1143, dated the 29th December 1950.	Ditto.	Prohibition to transport Kapas or Cotton by rail, road or water from specified areas.
5	S. R. O. 1144, dated the 30th December 1950.	Ditto.	Corrigendum.
	S. R. O. 1145, dated the 30th December 1950.	Ditto.	Amendments made in the Newsprint Control Order, 1950.

Copies of the Gazette Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

PART II—Section 3

Statutory Rules and Orders Issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

MINISTRY OF HOME AFFAIRS

New Delhi, the 30th December, 1950

S.R.O. 1.—In exercise of the powers conferred by Sections 17 and 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government hereby directs that the following further amendments shall be made in the Indian Arms Rules, 1924, namely:—

In the said Rules—

A. In rule 33—

(i) Clause (aa) of sub-rule (1) shall be omitted.

(ii) In Clause (b) of sub-rule 2 the words “or the Chief Commissioner” shall be omitted.

B. In Schedule VI—

item (iii) of entry 11 shall be omitted.

C. In Schedule VIII—

in Forms XVI and XVI-A the words “Chief Commissioner” shall be omitted.

[No. 9/24/50-Police(I).]

S.R.O. 2.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to grant exemption from the operation of the prohibitions and directions contained in sections 13, 14 and 15 of the said Act to:—

(1) His Majesty the King of Nepal in respect of one 7.9 mm Czechoslovakian rifle, one .12 bore D. B. B. L. Italian gun, one .32 bore Czech Pistol and one .38 bore H. & R. American revolver, with ammunition.

(2) The Crown Prince, 2nd Prince and 3rd Prince of Nepal in respect of one .32 bore Italian pistol, one .25 bore French pistol and one .38 bore H. & R. American revolver, each with ammunition.

[No. 9/81/50-Police(I).]

U. K. GHOSHAL, Dy. Secy.

New Delhi, the 30th December, 1950

S.R.O. 3.—In exercise of the powers conferred by Section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government hereby exempts Col. A.H.M. Campion of Ceylon or any agent duly authorised by him in this behalf from the operation of the prohibitions and directions contained in section 6, any notification issued under section 10, and section 14 of the said Act in respect of a .455 bore six chamber Mark IV revolver No. 143106.

2. The exemption shall be valid for a period of three months from the date of this Notification.

[No. 9/83/50-Police(I).]

R. N. PHILIPS, Under Secy.

MINISTRY OF EXTERNAL AFFAIRS

New Delhi, the 27th December 1950

S.R.O. 4.—In exercise of the powers conferred by section 4 of the Foreign Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the following amendment shall be made in the Chandernagore (Application of Laws) Order, 1950, namely:—

To the entries in the Schedule annexed to the said Order the following entry shall be added, namely:—

“1908 Explosive Substances Act”.

[No. 478-Eur I.]

U. S. BAJPAI, Under Secy.

New Delhi, the 28th December, 1950

S.R.O. 5.—In exercise of the power conferred by Order XXVII, Rule 1 and 2 of the Code of Civil Procedure, 1908 (Act V of 1908), the Central Government is pleased to authorise the District Collector of Tanjore who is acquainted with

In the Court of District Munsif of Tanjore—

Union of India

Plaintiff

1. R. Narayanasami
2. Minor Raman
3. Minor Rengasami
4. Minor Padmanabhan
5. Krishnamoorthi

Defendants.

the facts of the marginally noted suit proposed to be filed by the Union of India against the marginally noted Defendants in the Court of the District Munsif of Tanjore, to sign all pleadings and other papers on behalf of the Central Government in the said suit and also to verify the same and is further pleased to authorise

the said Collector of Tanjore to act for the Central Government, enter appearances, make applications and do all other acts in the said suit and all proceedings arising out of or connected with the same.

[No. 480-BII.]

By order of the Central Government

M. A. HUSSAIN, Dy. Secy.

MINISTRY OF STATES

New Delhi, the 29th December 1950

S.R.O. 6.—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government is pleased to extend to the State of Vindhya Pradesh the Central Provinces and Berar Sales Tax Act, 1947, (No XXI of 1947), as in force for the time being in the State of Madhya Pradesh, subject to the following modifications, namely:—

Modifications

1. Throughout the Act except in the title of the Act—

- (a) for the words "Central Provinces and Berar" the words "State of Vindhya Pradesh" shall be substituted.
- (b) for the words "Provincial Government" the words "Chief Commissioner" shall be substituted.
- (c) for the word "Tribunal" the word "Board" shall be substituted.
- (d) for the words "High Court" the words "Court of the Judicial Commissioner" shall be substituted.
- (e) for the word "Crown" the word "Government" shall be substituted.

2. For sub-section (3) of section 1 the following shall be substituted, namely:—

"(3) It shall come into force on such date as may be notified by the Central Government in the official Gazette".

3. In section 2—

- (a) in clause (g) for explanation (II)—substitute the following:—"Explanation (II)—Notwithstanding anything to the contrary in any other law for the time being in force, a transfer of goods, in respect of which no tax can be imposed by reasons of the provisions contained in Article 286 of the Constitution, shall not be deemed to be a sale within the meaning of this clause."
- (b) In item (iii) of sub-clause (a) of clause (j) after the words "Indian Electricity Act, 1910" the words "or by any of the Rulers of the Covenanted States now constituting Vindhya Pradesh" shall be inserted.
- (c) for clause (k) the following shall be substituted:—

"(k) "Board" means the Board of Revenue, Vindhya Pradesh"

4. After section 28, the following shall be added:—

"29—Repeal and Saving

The Vindhya Pradesh Sales Tax Ordinance No. II of 1949 is hereby repealed.

Provided that the repeal shall not affect—

- (a) the previous operation of the said Ordinance, or
- (b) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Ordinance, or
- (c) any investigation, legal proceeding or remedy in respect of any such penalty, forfeiture or punishment,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the said Ordinance had not been repealed:

Provided further that, subject to the preceding proviso, anything done or any action taken, including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation, form, by law or scheme framed, Certificate, patent, permit or licence granted or registration effected, under the aforesaid Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act and shall continue in force accordingly unless and until superseded by anything done or any action taken under this Act.

5. In schedule II to the Act—

(a) In item 26, for the word "province" the word "State" shall be substituted.

(b) Item 30 shall be omitted.

(c) For item 32, the following shall be substituted:—

"32. Goods on which duty is levied under the Rewa Excise Act of 1921 or Opium Act 1878".

APPENDIX

CENTRAL PROVINCES AND BERAR ACT

No. XXI of 1947

THE CENTRAL PROVINCES AND BERAR SALES TAX ACT, 1947

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CENTRAL PROVINCES AND BERAR ACT

No. XXI of 1947

THE CENTRAL PROVINCES AND BERAR SALES TAX ACT, 1947

[Received the assent of the Governor-General on the 23rd May 1947; assent first published in the Central Provinces and Berar Gazette Extraordinary on the 27th May 1947.]

An Act to provide for the levy of a tax on the sale of goods in the Central Provinces and Berar

Preamble.—Whereas it is expedient to provide for the levy of a tax on the sale of goods in the Central Provinces and Berar;

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be cited as the Central Provinces and Berar Sales Tax Act, 1947.

(2) It extends to the whole of the Central Provinces and Berar.

(3) It shall come into force on the 1st day of June 1947.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

(a) “Commissioner” means the Sales Tax Commissioner appointed under sub-section (1) of section 3;

(b) “contract” means any agreement for carrying out for cash or deferred payment or other valuable consideration—

(i) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

(ii) the installation or repair of any machinery affixed to a building or other immovable property, or

(iii) the overhaul or repair of any motor vehicle;

(c) “dealer” means any person who, whether as principal or agent, carries on in the Central Provinces and Berar the business of selling or supplying goods, whether for commission, remuneration or otherwise and includes a firm, a partnership, and a Hindu undivided family and includes also a society, club or association selling or supplying goods to its members;

Explanation.—The manager or agent of a dealer who resides outside the Central Provinces and Berar and who carries on the business of selling or supplying goods in the Central Provinces and Berar shall, in respect of such business, be deemed to be a dealer for the purposes of this Act;

(d) “goods” means all kinds of movable property other than actionable claims, stocks, shares or securities and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of immovable property;

(e) “prescribed” means prescribed by rules made under this Act;

(f) “registered dealer” means a dealer registered under this Act;

(g) “sale” with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or other valuable consideration, including a transfer of property in goods made

in course of the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge;

Explanation (I).—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale;

Explanation (II).—Notwithstanding anything to the contrary in the Indian Sale of Goods Act, 1930 (III of 1930), the sale or purchase of any goods shall be deemed for the purposes of this Act, to have taken place in this Province, wherever the contract of sale or purchase might have been made—

- (a) if the goods were actually in this Province at the time when the contract of sale or purchase in respect thereof was made; or
 - (b) in case the contract was for the sale or purchase of future goods by description, then, if the goods are actually produced or found in this Province at any time after the contract of sale or purchase in respect thereof was made.
- (h) "sale price" means the amount payable to a dealer as valuable consideration for—
- (i) the sale of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof other than the cost of freight or delivery or the cost of installation when such cost is separately charged; or
 - (ii) the carrying out of any contract, less such portion, representing the proportion of the cost of labour to the cost of materials used in carrying out such contract, as may be prescribed;
- (i) "taxable quantum" means—
- (a) in relation to any dealer who himself manufactures or produces any goods for purposes of sale by himself, five thousand rupees; or
 - (b) in relation to dealers not falling within clause (a), such sum or sums as may be prescribed;
- (j) "turnover" means the aggregate of the amounts of sale prices, and parts of sale prices received or receivable by a dealer in respect of the sale or supply of goods or in respect of the sale or supply of goods in the carrying out of any contract, effected or made during the prescribed period; and the expression "taxable turnover" means that part of a dealer's turnover during such period which remains after deducting therefrom—
- (a) his turnover during that period on—
 - (i) the sale of goods declared tax-free under section 6;
 - (ii) sales to a registered dealer of goods declared by him in a prescribed form as being intended for re-sale by him, and sale to a registered dealer of containers and other materials for the packing of such goods;
 - (iii) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 (IX of 1910), of goods for use by it in generation or distribution of such energy;
 - (iv) such other sales as may be prescribed; and
 - (b) two per centum of the balance remaining after making the deductions allowed by sub-clauses (i) to (iv) of clause (a);
- (k) "Tribunal" means the Board of Revenue for the Central Provinces and Berar;
- (l) "year" means—
- (a) the twelve months ending on the 31st day of March, or, if the accounts of the assessee are made up to any other day in respect of a year ending on any date other than the 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have been so made up;

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "year" as then applicable to such assessee except with the consent of the Commissioner and upon such conditions as he may think fit; or

- (b) in the case of any person, business or company or class of persons, business or company, such period as may be determined by the Commissioner or by such person as the Commissioner may authorise in this behalf.

3. Taxing authorities.—(1) The Provincial Government may appoint any person to be a Commissioner of Sales Tax, and such other persons under any prescribed designations to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall, within such areas as the Provincial Government may specify, exercise such powers as may be conferred and perform such duties as may be imposed, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

4. Incidence of taxation.—(1) Every dealer whose turnover during the year preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax in accordance with the provisions of this Act on all sales effected after the commencement of this Act:

Provided that the tax shall not be payable on sales made in the course of the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into before the commencement of this Act.

(2) Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act with effect from the date of the expiry of two months after the month up to the end of which his turnover calculated from a date specified in sub-section (2-a) exceeds the taxable quantum.

(2-a) For the purposes of sub-section (2) the specified date shall be the date of—

- (i) the commencement of business in the case of a dealer who has been in business for less than twelve months; and
- (ii) the commencement of the year in any other case; and

(3) Every dealer who is liable to pay tax under this Act shall continue to be so liable until the expiry of a period of three consecutive years during each of which his turnover has not exceeded the taxable quantum and such further period thereafter as may be prescribed, and on the expiry of this latter period his liability to pay tax shall cease.

(4) Every dealer whose liability to pay tax has ceased under the provisions of sub-section (3) shall be liable to pay tax under this Act with effect from the date of the expiry of two months after the month upto the end of which from the commencement of the year his turnover in respect of sales of goods again exceeds the taxable quantum.

5. Rate of tax.—(1) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

- (a) twelve ples in the rupee in relation to the classes of goods mentioned in Part I of Schedule I;
- (b) three ples in the rupee in relation to the classes of goods mentioned in Part II of Schedule I;
- (c) six ples in the rupee in relation to the classes of goods not included in Schedule I or Schedule II.

(2) Notwithstanding anything in sub-section (1), the Provincial Government may allow a rebate to such extent and in respect of such goods as may be notified by it if the sales of such goods are for delivery outside the Central Provinces and Berar and the goods are actually so delivered within the prescribed period and in respect of sales to a registered dealer of goods specified in his certificate of registration as being intended for use by him in the manufacture of any goods for sale.

6. Tax-free goods.—(1) No tax shall be payable under this Act on the sale of goods specified in the second column of Schedule II, subject to the conditions and exceptions, if any, set out in the corresponding entry in the third column thereof.

(2) The Provincial Government may, after giving by notification not less than one month's notice of its intention so to do, by a notification after the expiry of the period of notice mentioned in the first notification, amend either Schedule, and thereupon such Schedule shall be deemed to be amended accordingly.

7. Saving.—The Provincial Government may, subject to such restrictions and conditions as may be prescribed, by order exempt, in whole or in part, any dealer or class of dealers from the payment of tax under this Act.

8. Registration of dealers.—(1) No dealer shall, while being liable to pay tax under this Act, carry on business as a dealer unless he has been registered as such and possesses a registration certificate:

Provided that any dealer who at the commencement of this Act is liable to pay tax under this Act shall be deemed not to have contravened the provisions of this sub-section if he is registered before such date as may be prescribed in this behalf.

(2) Every dealer required by sub-section (1) to be registered shall make application in that behalf in the prescribed manner to the prescribed authority.

(3) If the said authority is satisfied that an application for registration is in order, it shall in accordance with such rules as may be made under this Act, register the applicant and grant him a certificate of registration in the prescribed form which, in the case of a registered dealer who himself manufactures any goods for purposes of sale shall specify the class or classes of goods which are intended to be used by him in the manufacture of such goods.

(4) The Commissioner may amend any certificate of registration in accordance with information received under section 17 or otherwise.

(5) When any dealer is convicted, or pays composition money under section 25, in respect of any contravention of sub-section (1) of this section, the Commissioner shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) of this section on the dealer's application.

(6) When—

- (a) a registered dealer discontinues or transfers his business, or
- (b) the turnover of a registered dealer has, during each of three consecutive years, failed to exceed the taxable quantum,

the Commissioner shall cancel the registration.

8A. (1) If on the application of any dealer the authority prescribed for the purpose of section 8 is satisfied that his turnover during a year has exceeded or is likely to exceed the taxable quantum the said authority may, notwithstanding that the dealer may not be liable, to pay tax under section 4, register the dealer and grant him a certificate of registration in the prescribed manner.

(2) The provisions of sub-sections (3) and (4) and clause (a) of sub-section (6) of section 8 shall apply in respect of applications for registration under this section.

(3) Every dealer who has been registered upon an application made under this section shall, so long as his registration remains in force, be liable to pay tax under this Act.

(4) The registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of the Act.

(5) Subject to the provisions of sub-section (4) a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of year in which the application for such cancellation is made, and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

9. Publication of lists of registered dealers.—The Provincial Government shall, as soon as may be, after the commencement of this Act, publish in the prescribed manner a list of the names and addresses of registered dealers together with a description of the goods, specified in the certificate of registration in the case of the

registered dealers who manufacture any goods for purposes of sale and thereafter shall in like manner publish—

- (a) such particulars of any dealer who is subsequently registered or whose registration is cancelled, as soon as may be after such registration or cancellation, and
- (b) annually a consolidated list of modifications of the first list published under this section.

10. Returns.—(1) Every such dealer as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns by such dates and to such authority as may be prescribed.

(2) If any dealer discovers any omission, error or wrong statement in any return furnished by him under sub-section (1), he may furnish a revised return in the prescribed manner at any time before the assessment is made.

11. Assessment of tax.—(1) If the Commissioner is satisfied that the returns furnished by a registered dealer in respect of any period are correct and complete, he shall assess the dealer on them.

(2) If the Commissioner is not so satisfied he shall serve the dealer with a notice appointing a place and day and directing him—

- (i) to appear in person or by an agent; and
- (ii) to produce evidence or have it produced;

in support of the returns.

(3) After hearing the dealer or receiving the evidence produced in support of the returns and such further evidence as the Commissioner may require, the Commissioner shall assess him to tax.

(4) If a registered dealer—

- (a) does not furnish returns in respect of any period by the prescribed date, or
- (b) having furnished such returns fails to comply with all the terms of a notice issued under sub-section (2), or
- (c) has not regularly employed any method of accounting, or if the method employed is such that, in the opinion of the Commissioner, assessment cannot properly be made on the basis thereof,

the Commissioner shall in the prescribed manner assess the dealer to the best of his judgment:

Provided that he shall not so assess him in respect of the default specified in clause (a) unless the dealer has been first given a reasonable opportunity of being heard.

(5) If upon information which has come into his possession, the Commissioner is satisfied that any dealer has been liable to pay tax under this Act in respect of any period and has nevertheless wilfully failed to apply for registration, the Commissioner shall, at any time within three calendar years from the commencement of this Act and thereafter within twelve months from the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods; and the Commissioner may direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

(6) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

12. Payment and recovery of tax.—(1) The tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Before any registered dealer furnishes the returns required by sub-section (1) of section 10, he shall pay into a Government treasury in the prescribed manner the full amount of tax due from him under this Act according to such returns and shall furnish, along with the returns, a receipt from such treasury showing the payment of such amount.

(3) If a revised return submitted by a registered dealer in accordance with sub-section (2) of section 10 shows a greater amount of tax than the original return shown to be payable, he shall pay the difference into a Government treasury and furnish along with the revised return the treasury receipt for the sums paid.

(4) The amount of tax—

(a) due where the returns are furnished without a receipt showing full payment thereof, or

(b) assessed under sub-sections (1), (3) and (4) of section 11, less the sum, if any, already paid by the dealer in respect of the said period, or

(c) assessed under sub-section (5) of section 11, together with the penalty, if any, directed to be paid under that sub-section,

shall be paid by the dealer into a Government treasury by such date as may be specified in a notice to be issued by the Commissioner for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Commissioner, for reasons to be recorded in writing, may grant further time to such dealer or may allow him to pay the tax, together with any penalty incurred, by instalments.

(5) Any tax or penalty or part thereof left unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue.

13. Refunds.—The Commissioner shall, in the prescribed manner and either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any other period, refund to a registered dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act:

Provided that no claim for refund shall be allowed unless it is made within twelve months from the date on which the order of assessment with or without penalty was passed or within six months from the date on which the final order is passed on appeal, revision, review or reference in respect of the order of assessment with or without penalty.

14. Accounts.—Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (1) of section 10, shall keep a true account of the value of goods bought and sold by him, and if the Commissioner considers that the account does not sufficiently enable him to verify the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts including records of sales as he may, subject to rules made under this Act, direct.

15. Production and inspection of accounts and documents, and search of premises.—(1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts, registers or documents, relevant to the financial transactions of a dealer, including accounts, registers or documents relating to profits derived from the business of any firm, or to furnish any information, relating to the stocks of goods of the dealer, or purchases, sales and deliveries of goods by him, as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to the stocks of goods of any dealer, or to purchases, sales and deliveries of goods by him, and all goods kept in any place of business or warehouse of any dealer shall at all reasonable times be open to inspection by the Commissioner.

(3) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as he may consider necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

(4) For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business or warehouse of any dealer.

16. Delegation of Commissioners' powers.—Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act except those under section 19, and sub-section (2) of section 24 to any person appointed under section 3 to assist him.

17. Information to be furnished regarding changes of business.—If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of section 10,—

(a) sells or otherwise disposes of his business or any part of his business or any place of his business or effects or comes to know of any other change in the ownership of the business, or

(b) discontinues his business or changes his place of business or opens a new place of business, or

(c) changes the name or nature of his business,

he, or if he dies, his legal representative shall, within the prescribed time, inform the prescribed authority accordingly.

18. Tax payable by transferee of business.—When the ownership of the business of a dealer liable to pay tax under the Act is transferred any sum payable on account of tax or penalty in respect of such business and remaining unpaid at the time of the transfer shall be payable by the transferee as if he was the dealer liable to pay such tax; and the transferee shall within thirty days of the transfer apply for registration under section 8 or 8A as the case may be.

19. Power of Commissioner to determine disputes.—If any question arises otherwise than in a proceeding before a Court whether for the purposes of this Act,—

(a) any person or firm or any branch or department of any firm is a dealer, or

(b) any transaction is a sale or contract, or

(c) any dealer is liable to registration, or

(d) any goods purchased by a registered dealer who manufactures goods for sale, are specified in his certificate of registration, or

(e) any tax is payable in respect of any sale or contract, or

(f) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (3) of section 8,

the Commissioner shall determine such question after affording the party concerned an opportunity to be heard:

Provided that the Commissioner shall not determine the liability of any dealer under this Act in respect of any contract entered into or sale effected before such determination unless he is satisfied that the dealer has been wilfully evading or attempting to evade payment of tax in respect of any sale of, or contract for the supply of, any goods to which such determination relates.

20. Power of Commissioner and his assistants to take evidence on oath, etc.—The Commissioner or any person appointed to assist him under sub-section (1) of section 3, shall, for the purposes of this Act, have—

(a) the following powers of a Court of civil jurisdiction under the Code of Civil Procedure, 1908 (V of 1908), namely, powers—

(i) to summon and enforce the attendance of any person and examine him on oath or affirmation;

(ii) to compel the production of documents;

(iii) to issue commissions for the examination of witnesses; and

(iv) to require or accept proof of facts by affidavits; and

(b) such further powers as may be prescribed.

21. Bar to certain proceedings.—Save as provided in section 23, no assessment or order made under this Act or the rules made thereunder by the Commissioner or any person appointed under section 3 to assist him shall be called into question in any Civil Court, and save as provided in section 22, no appeal or application for revision or review shall lie against any such assessment or order.

22. Appeal, revision and review.—(1) Any dealer aggrieved by an order under this Act, may, in the prescribed manner, appeal to the prescribed authority against the order:

Provided that no appeal against an order of assessment, with or without penalty, shall be admitted by the said authority unless such appeal is accompanied by a satisfactory proof of the payment of the tax, with penalty, if any, in respect of which the appeal has been preferred.

(1-a) Notwithstanding anything contained in the proviso to sub-section (1), the appellate authority may in its discretion allow time to the assessee to pay the whole or part of the amount of tax or penalty or both and if the amount is paid within such time, the appeal shall be admitted.

(2) Every appeal shall be filed within such time as may be prescribed.

(3) Subject to such procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

(a) confirm, reduce, enhance or annul the assessment, or;

(b) set aside the assessment or penalty, or both, and direct the Commissioner or the person appointed under section 3 to assist the Commissioner to make a fresh assessment after such further inquiry as may be directed.

(4) Every order passed in appeal under this section shall, subject to the provisions of sub-section (5) and section 23, be final.

(5) Subject to rules made under this Act and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Tribunal may, in like manner, revise any order passed by the Commissioner:

Provided that before rejecting any application for the revision of any such order the Commissioner or the Tribunal, as the case may be, shall consider it and shall record reasons for such rejection.

(6) Subject to rules made under this Act, any person appointed under section 3 may review any order passed by him.

(7) Before any order likely to affect any person adversely is passed under this section, he shall be given a reasonable opportunity of being heard.

23. Statement of case to High Court.—(1) Within sixty days from the passing by the Tribunal of any order under sub-section (5) of section 22 affecting the liability of any dealer to pay tax under this Act, such dealer or the Commissioner may, by application in writing accompanied where the application is made by a dealer by a fee of one hundred rupees, require the Tribunal to refer to the High Court any question of law arising out of such order, and where the Tribunal decides to make a reference to the High Court, it shall draw up a statement of the case and refer it accordingly.

(2) If, for reasons to be recorded in writing, the Tribunal refuses to make a reference, the applicant may within thirty days of the refusal,—

(a) withdraw his application (and if he does so, the fee paid shall be refunded), or

(b) apply to the High Court to require the Tribunal to make a reference.

(3) If upon the receipt of an application under clause (b) of sub-section (2), the High Court is not satisfied that the refusal was justified, it may require the Tribunal to state the case and refer it, and on receipt of such requisition, the Tribunal shall act accordingly.

(4) If the High Court is not satisfied that the case stated is sufficient to enable it to determine the question raised, it may call upon the Tribunal to make such additions or alterations therein as the Court may direct in that behalf.

(5) The High Court upon the hearing of a reference under this section shall decide the question of law raised thereby and shall deliver judgment thereon containing the grounds of decision and shall send to the Tribunal a copy of the judgment under the seal of the Court and the signature of the Registrar, and the Tribunal shall dispose of the case accordingly.

(6) The cost of a reference under this section, including the disposal of the fee referred to in sub-section (1), shall be in the discretion of the Court.

(7) Tax ordered by the Tribunal to be paid by an order in respect of which an application has been made under sub-section (1) shall, notwithstanding the making of such application or any reference in consequence thereof, be payable upon the making of the order.

(8) Where as the result of a reference under this section the tax due from any dealer is reduced below the amount paid by him under sub-section (7), the difference shall be refunded to him in accordance with the provisions of section 13.

24. Offences and penalties.—(1) Whoever—

(a) carries on business as a dealer in contravention of sub-section (1) of section 8; or

(b) falls, without sufficient cause, to submit any return as required by sub-section (1) of section 10 or submits a false return; or

- (c) being a registered dealer who manufactures any goods for purposes of sale falsely represents, when purchasing goods of any class that goods of such class are specified in his certificate of registration; or
- (d) not being a registered dealer falsely represents when purchasing goods that he is a registered dealer; or
- (e) fails to keep accounts or records of sales in accordance with any requirement made of him under section 14; or
- (f) refuses to comply with any requirement made of him under sub-section (1) of section 15; or
- (g) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or
- (h) obstructs any officer making an inspection or a search or a seizure under section 15; or
- (i) neglects to furnish any information required by section 17:

shall, without prejudice to the recovery of any tax that may be due from him, be punishable with simple imprisonment which may extend to six months or a fine not exceeding one thousand rupees or with both and when the offence is a continuing offence, with a further fine not exceeding fifty rupees for every day the offence continues.

(2) No Court shall take cognizance of anything expressed to be an offence by or under this Act, except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (V of 1898), all offences punishable under this Act shall be cognizable and bailable.

25. Compounding of offences.—(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings under this Act, permit any person charged with an offence under sub-section (1) of section 24 or under any rule made under this Act to compound the offence on payment of such sum not exceeding one thousand rupees as the Commissioner may determine:

Provided that where the offence charged is under clause (a) or (b) of that sub-section, and the amount of tax which would have been payable by such person had he complied with the provisions of this Act is more than five hundred rupees, the Commissioner may allow composition on payment of a sum not exceeding twice such amount.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), the accused person shall be discharged, and no further proceedings shall be taken against him in respect of the same offence.

26. Protection of persons acting in good faith and limitation of suits and prosecutions.—(1) No suit, prosecution or other legal proceedings shall lie against any servant of the Crown for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit shall be instituted against the Crown and no prosecution or suit shall be instituted against any person in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of.

27. Returns, etc., to be confidential.—(1) All particulars contained in any statement, return, account, or document furnished or produced in accordance with this Act, or in evidence recorded under this Act other than evidence given before a Criminal Court shall, save as provided in sub-section (3), be kept confidential and notwithstanding anything in the Indian Evidence Act, 1872 (I of 1872), no Court save as aforesaid shall be entitled to require any servant of the Crown to produce before it any such statement, return, account, document, or recorded evidence or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Crown discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine or with both.

(3) Nothing in this section shall apply to the disclosure—

- (a) of any of the particulars referred to in sub-section (1) for the purpose of a prosecution under the Indian Penal Code, 1860, in respect of any

such statement, return, accounts, documents, evidence, affidavits or deposition, or for the purpose of a prosecution under this Act or

- (b) of such facts, to an officer of the Income-tax Department, as may be necessary for the purpose of enabling that Department to levy or realise income-tax.

28. Power to make rules.—(1) The Provincial Government may, after previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Provincial Government may make rules, prescribing—

- (a) all matters which are required to be prescribed under this Act;
- (b) the portion referred to in sub-clause (ii) of clause (h) of section 2, and the taxable quantum for dealers under sub-clause (b) of clause (i) of that section;
- (c) the further period after the date of expiry of three consecutive years referred to in sub-section (3) of section 4;
- (d) the sales on which turnover may be deducted by a dealer from his turnover in computing his taxable turnover as defined in clause (j) of section 2;
- (e) the authority to which applications for registration under section 8 or 8-A shall be made and the manner of making them;
- (f) the procedure for registering dealers and granting registration certificates, the form of such certificates under section 8, the date from which cancellation of registration under sub-section (6) of section 8, shall take effect, and all matters incidental thereto;
- (ff) the manner in which a certificate of registration may be granted under sub-section (1), and the manner in which application may be made under sub-section (5) of section 8-A.
- (g) the manner in which the lists and particulars referred to in section 9 shall be published;
- (h) how and at what intervals tax shall be payable under section 12;
- (i) the returns to be furnished under sub-section (2) of section 10, and when and to what authority they shall be furnished;
- (j) the date by which returns for any period shall be furnished and the procedure for assessment under section 11;
- (k) how refunds under section 13 shall be made;
- (l) the accounts and forms thereof required by the Commissioner to be kept under section 14;
- (m) the conditions under which accounts, documents, or information may be required under sub-section (1) of section 15;
- (n) the conditions subject to which the Commissioner may delegate his powers under section 16;
- (o) to what authority and within what time information shall be furnished under section 17;
- (p) how and to what authority appeals against assessment may be preferred under section 22;
- (q) the procedure and other matters (including fees) relating to the disposal of appeals and applications for revisions and reviews under section 22;
- (r) the conditions under which offences may be compounded under section 25;
- (s) how and within what time applications, information, and notice shall be made, furnished or served under this Act; and
- (t) the sacred books referred to in item 24 in the first column of Schedule II.

(3) In making any rule the Provincial Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a fine not exceeding twenty-five rupees for every day the offence continues.

"SCHEDULE I

(See section 5)

Serial No. (1)	Description of goods. (2)
PART I	
1	Silk including artificial silk and all silk goods.
2	Motor vehicles, including motor cars, motor taxicabs, motor cycles, auto-cycles, motor cycle combinations, motor scooters, motorettes, motor omnibuses, motor-vans, motor lorries, chassis of motor vehicles, perambulators and spare parts and accessories of motor vehicles, motor cycles, autocycles, and perambulators.
3	Cycle-rickshaws.
4	All articles and wares made of gold and silver or of specie, excepting ornaments.
5	Jewellery, precious stones, unset precious stones and pearls, real and cultured.
6	Imitations of the following:—Gold ornaments, silver ornaments, ornaments made of specie, jewellery, precious stones and pearls.
7	Electro-plated articles and wares and articles plated with gold or silver.
8	Ivory articles and articles inlaid with ivory.
9	Radio sets and component parts of radio sets.
10	Electrical goods and appliances, except the goods mentioned in paragraph (iii) of sub-clause (a) of clause (j) of section 2.
11	Perfumery, cosmetics and all toilet articles including toilet soaps.
12	Gramophones, radio-gramophones, spare parts and accessories of gramophones and radio-gramophones and records.
13	Cameras, cine-cameras, projectors, enlargers, lenses and other parts and accessories to cameras, projectors and enlargers, films, film-packs and photographic plates.
14	Upholstered furniture.
15	Glassware, domestic pottery and china excepting bottles and lamp lantern, chimneys.
16	Toys, playing-cards and equipment of all in-door games.
17	Fireworks.
18	Cigars, cheroots, cigarettes and pipe tobacco.
19	Rifles, revolvers, pistols and ammunition for the same.
20	Carpets, that is to say, kalins and galichas.
21	Fountain-pens, stylograph pens and propelling pencils.
22	Table cutlery, including knives, forks and spoons.
23	Embroidery.
24	Refrigerators, air-conditioning plants and spare parts and accessories thereof.
25	Binoculars, telescopes and opera glasses.
26	Clocks and watches and parts thereof.
27	All musical instruments and parts thereof.
28	All leather goods including artificial leather goods and leather cloth except footwear and equipment of out-door games
29	Furs, skins and articles made thereof.
30	All woollen goods including woollen yarn and thread except hand-made kambals.
31	Sewing and knitting machines and parts thereof.
32	Thermos flasks.
33	Incandescent lamps, incandescent lanterns and parts thereof and incandescent mantles.

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- 34 Isinglass.
 - 35 Marbles and articles made thereof.
 - 36 Metal furniture and cabinet-ware.
 - 37 parasols and fittings therefor.
 - 38 Saccharine.
 - 39 Smokers' requisites other than tobacco and matches.
 - 40 Socks and stockings.
 - 41 Paints and varnishes.
 - 42 Cotton velvets and velveteens.

PART II

- 1 Bullion and specie.
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SCHEDULE II

(See section 6)

Serial No. (1)	Description of goods (2)	Conditions and excep- tions subject to which exemption has been allowed. (3)
1	Grains, cereals and pulses	Except when sold in sealed containers.
2	Flour, including atta, maida, suji and bran.	
3	Bread.	
4	Salt.	
5	Sugar and gur.	
6	Vegetables	Except when sold in sealed containers.
7	Tamarind (chinha).	
8	Turmeric (halad).	
9	Fresh fish.	
10	Fresh fruit.	
11	Fresh meat.	
12	Milk, curds and butter-milk.	
13	Butter except when sold in sealed containers and ghee.	
14	Vegetable oils except hydrogenated oil ..	When sold in quantities not exceeding twenty seers in a day to any single person.
15	Kerosene oil.	
16	Oil-cakes and other cattle-feeds.	
17	Firewood.	
18	Matches.	
19	Livestock, including poultry and eggs.	
20	Yarn for <i>bona fide</i> use for weaving on hand or power looms.	

Serial No.	Description of goods	Conditions and exceptions subject to exemption has allowed	exceptions which been
(1)	(2)	(3)	
21	Cotton cloth woven from hand-spun yarn and certified by the All-India Spinners' Association as such.		
22	Dhoties and sarees, the price of which does not exceed twelve annas a yard and hand-made kambals produced in the province.		
23	Products of cottage and home industries other than hand and power-loom industries.	When sold by persons dealing exclusively in such products on authorisation made by the prescribed authority in the prescribed manner.	
24	Agricultural implements operated exclusively by human of animal agency.		When sold for bona fide agricultural purposes.
25	Fertilisers.		
26	Text-books prescribed by the Universities for the province or the High School Education Board or the Education Department for use in colleges or schools in the Central Provinces and Berar and sacred books.		
27	Writing slates, slate-pencils, chalk-sticks, crayons and foot-rules.		
28	Newspapers and periodicals.		
29	Electrical energy.		
30	Motor spirit and lubricants as defined in the Central Provinces and Berar Sales of Motor Spirit and Lubricants Taxation Act, 1938 (XIV of 1938).		
31	Quinine and febrifuges.		
32	Goods on which duty is or may be levied under the Central Provinces and Berar Excise Act, 1915 (II of 1915), or the Central Provinces and Berar Prohibition Act, 1938 (VII of 1938), or the Opium Act, 1878 (I of 1878),		
33	Goods sold to or by the Crown.		
34	Chillies.		
35	Cotton	When sold to dealers dealing in, or manufacturing hand-spun and hand-woven cloth certified by All-India Spinners' Association,	
36	Oilseeds		When sold for bona fide use in an oil ghani.
37	Kosa cocoons.		
38	Raw wool.		
39	Hides and skins both tanned in the province.		
40	Brass, copper and zinc sheets and ingots".		

MINISTRY OF FINANCE (REVENUE DIVISION)

CUSTOMS

New Delhi, the 2nd January 1951.

S.R.O. 7.—In exercise of the powers conferred by section 23 of the *Sea Customs Act, 1878* (VIII of 1878), the Central Government hereby directs that the following amendment shall be made in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 12-Customs, dated the 11th February 1950, namely:—

In the preamble to the said notification, after the words “in the second column of the schedule hereto annexed” the words “and also their component parts provided that they can be readily fitted into their proper places in the implements or machines for which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture” shall be inserted.

[No. 1.]

D. P. ANAND, Dy. Secy.

CENTRAL BOARD OF REVENUE

INCOME-TAX

New Delhi, the 28th December 1950

S.R.O. 8.—In pursuance of sub-section (4) of section 5 of the *Indian Income-tax Act, 1922* (XI of 1922), the Central Board of Revenue directs that with effect from the 1st January 1951 the following further amendments shall be made in its Notification No. 32-Income-tax dated the 9th November, 1946, namely:—

In the Schedule appended to the said notification under the sub-head ‘*VIIA Punjab, Himachal Pradesh, Bilaspur, Patiala and East Punjab States Union*’ for the Ranges and Income-tax Circles mentioned against them the following Ranges and Income-tax Circles shall be substituted, namely:—

AMRITSAR	(1) Amritsar. (2) Hoshiarpur. (3) Gurdaspur. (4) Jullundur.
AMBALA	(1) Ambala. (2) Simla. (3) Salaries Circle, Simla. (4) Karnal. (5) Ludhiana.
ROHTAK	(1) Rohtak. (2) Hissar. (3) Ferozepur.
PATIALA	(1) Patiala. (2) Bassi. (3) Jind. (4) Sangrur. (5) Mahendragarh. (6) Barnala. (7) Kapurthala. (8) Bhatinda.

[No. 151.]

New Delhi, the 30th December, 1950

S.R.O. 9.—In pursuance of sub-section (4) of section 5 of the *Indian Income-tax Act, 1922* (XI of 1922), and in partial modification of its notification No. 82-Income-tax, dated the 9th November 1946, the Central Board of Revenue directs that the Appellate Assistant Commissioner of Income-tax, D-Range, Bombay, shall also and the Appellate Assistant Commissioner of Income-tax, K-Range, Bombay, shall not perform his functions in respect of the appeal No. KAP. 854 in the case of Mrs. E. T. Henson (deceased), for the assessment year 1948-49.

[No. 152-D.]

PYARE LAL, Secy.

CUSTOMS

New Delhi, the 2nd January 1951

S.R.O. 10.—In exercise of the powers conferred by sub-section (1) of section 3 of the Land Customs Act, 1924 (XIX of 1924), read with the notification of the Government of India in the late Finance Department (Central Revenues) No. 5944, dated the 13th December 1924, and in supersession of its notification No. 13-Customs dated the 29th March 1949, the Central Board of Revenue appoints the Headquarters Assistant to the Collector of Central Excise, Madras, Superintendents, Deputy Superintendents and Inspectors of Central Excise employed for the time being on Central Excise Preventive Intelligence work and attached to the Headquarters Office at Madras, the Assistant Collector of Central Excise, Pondicherry and Karikal Frontiers, Superintendents, Deputy Superintendents, Inspectors, Supervisors, Clerks, Petty Officers and peons of the Collectorate of Central Excise, Madras, duly employed in the districts of South Arcot and Tanjore to be Land Customs Officers for the Land Customs areas within their respective jurisdictions adjoining the land frontiers of the French Settlements of Pondicherry and Karikal.

[No. 2.]

D. P. ANAND, Secy.

MINISTRY OF INDUSTRY AND SUPPLY

New Delhi, the 30th December, 1950

S.R.O. 11.—In exercise of the powers conferred by sub-section (1) of section 16 of the Supply and Prices of Goods Act, 1950 (XX of 1950), the Central Government is pleased to authorise the Assistant Controller of Civil Supplies (General), the Assistant Controller of Civil Supplies (Textiles), the Enforcement Officer, Bangalore Division and the Enforcement Officer, Mysore Division to exercise within their respective jurisdictions in the State of Mysore the powers conferred by the said sub-section.

ORDER

ORDERED that a copy of the above Notification be communicated to all Governments of Parts A and B States (except Jammu and Kashmir), all Chief Commissioners of Part C States including Andaman and Nicobar Islands; all Ministries of the Government of India; Cabinet Secretariat; Prime Minister's Secretariat; Secretary to the President; the Indian Trade Commissioners; all Indian Embassies; the High Commissioner for India, London; His Majesty's Trade Commissioner in India; All Chambers of Commerce and Associations; the Director General of Commercial Intelligence and Statistics, Calcutta; the High Commissioner for India in Pakistan, Karachi; the High Commissioner for Pakistan in India, New Delhi; the Secretary, Indian Tariff Board and the Secretary, Planning Commission.

ORDERED also that it be published in the *Gazette of India*.

[No. PC-2(14)/50.]

K. RAM, Dy. Secy.

MINISTRY OF AGRICULTURE

New Delhi, the 28th December 1950

S.R.O. 12.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government hereby directs that the following further amendments shall be made in the Fruit Products Order, 1948, namely:—

In the said order:—

1. For sub-clause (e) of clause 2. the following sub-clause shall be substituted, namely:

“(e) ‘Licencing Officer’ means any officer appointed by a State Government to perform all or any of the functions of the licencing officer under the Order;”

2. In clause 5—

(a) in sub-clause (1), the words “through the State Government concerned” shall be omitted;

- (b) in sub-clause (3), the words "after considering the recommendations of the State Governments, and" and "through the State Government" shall be omitted.
3. In sub-clause (2) of clause 8, for the words "Gazette of India" the words "Official Gazette" shall be substituted;
4. In clause 9:
- (a) for the words "State Government so as to reach them" the following words shall be substituted, namely:—
"Licencing officer so as to reach him"
- (b) the sentence at the end of the clause beginning with "The State Government" and ending with "Licencing Officer" shall be omitted.
5. In clause 10, for the words "State Government or any officer authorised by them" the words "Licencing Officer or any officer authorised by him" shall be substituted.
6. In clause 14—
- (a) for the words "State Government or any officer authorised by them" the words "Licencing Officer or any officer authorised by him" shall be substituted.
- (b) in sub-clause (f), in items (i) and (ii), for the words "State Government" the words "Licencing Officer" shall be substituted.
7. For clause 17 the following clause shall be substituted namely:—
"17(1). No prosecution for contravention of any of the provisions of this Order shall be instituted without the previous sanction of the licencing officer.
(2) Before sanctioning any prosecution for contravention of any of the provisions of this Order, the Licencing officer shall consult the Advisory Committee and shall act in accordance with the directions given by that committee."

[No. F.7-12/50-Fr.]

V. S. KRISHNASWAMI, Dy. Secy.

MINISTRY OF HEALTH*New Delhi, the 27th December 1950*

S.R.O. 13.—In exercise of the powers conferred by section 33 of the Drugs Act, 1940 (XXIII of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the Drugs Rules, 1945, the same having been previously published as required by the said section, namely:—

In Schedule H to the said Rules, to the entry beginning with the word "Paraminobenzene-sulphonamide" and ending with the words "their salts" the following shall be inserted, namely:—

"but excluding preparations and dressings containing these for external use."

[No. F.1-14/49-D.]

J. N. SAKSENA, Under Secy.

MINISTRY OF COMMUNICATIONS**POSTS AND TELEGRAPHS***New Delhi, the 27th December 1950*

S.R.O. 14.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Telegraph Rules, 1932, namely:—

In rule 11 of the said Rules, for the word "Director-General", the word "Postmaster-General" shall be substituted.

[No. T-174/50.]

K. V. VENKATACHALAM, Dy. Secy

MINISTRY OF LABOUR*New Delhi, the 29th December 1950*

S.R.O. 15.—In pursuance of section 8 of the Employees' State Insurance Act, 1948, (XXXIV of 1948), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Ministry of Labour No. SS.21(3), dated the 9th October 1948, namely:—

In the said notification, for item (12) the following item shall be substituted, namely:—

“(12) Dr. Chamanlal M. Mehta,
“Shri Nivas”, Sandhurst Road,
Bombay-4.”

[No. SS.121(35).]

N. M. PATNAIK, Dy. Secy.

New Delhi, the 29th December 1950

S.R.O. 16.—The following draft of a further amendment to the Indian Coal Mines Regulations, 1926, which it is proposed to make in exercise of the powers conferred by section 29 of the Indian Mines Act, 1923 (IV of 1923), is published, as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 6th April 1951.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

DRAFT AMENDMENT

In the said Regulations for sub-regulation (2) of regulations 43, the following sub-regulation shall be substituted, namely:—

(2) Applications for a certificate under this regulation shall be chargeable with fees which shall be paid in the manner prescribed in regulation 153 according to the following scale, namely:—

	Rs.
(a) in the case of a first class manager's certificate	25
(b) in the case of a second class manager's certificate.	15
(c) in the case of a surveyor's certificate.	15

[No. M-41(14)-50.]

P. N. SHARMA, Under Secy.

